

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John & Virginia Costello
DOCKET NO.: 05-01783.001-R-1
PARCEL NO.: 13-2-21-12-03-302-038

The parties of record before the Property Tax Appeal Board are John & Virginia Costello, the appellants, and the Madison County Board of Review.

The subject property consists of a 17 year-old, one-story style brick and frame dwelling that contains 1,826 square feet of living area. Features of the home include central air-conditioning, a 550 square foot garage and a full unfinished basement.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted property record cards a grid analysis of three comparable properties located near the subject. The appellants also submitted the subject's property record card, which indicates the subject contains 1,826 square feet of living area. The comparables consist of one-story style frame or brick and frame dwellings that range in age from 31 to 34 years and contain 1,500 or 1,590 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 528 to 690 square feet of building area and partial basements, one of which contains 405 square feet of finished area. Two comparables have a fireplace. These properties have improvement assessments ranging from \$32,130 to \$34,010 or from \$21.39 to \$21.77 per square foot of living area. The subject has an improvement assessment of \$46,100 or \$25.25 per square foot of living area, based on 1,826 square feet of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$40,170 or \$22.00 per square foot.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,620
IMPR.:	\$	46,100
TOTAL:	\$	55,720

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$55,720 was disclosed. In support of the subject's improvement assessment, the board of review submitted partial property record cards, computer data sheets and an abbreviated list detailing eleven comparable properties located in the subject's neighborhood. The board of review submitted a computer data sheet on the subject property, indicating the subject contains 1,748 square feet of living area. The board of review's comparables consist of one-story style frame dwellings with masonry trim that range in age from 13 to 18 years and range in size from 1,260 to 2,098 square feet of living area. Features of the comparables include central air-conditioning, full basements and garages that contain from 432 to 1,080 square feet of building area. Nine comparables have a fireplace. These properties have improvement assessments ranging from \$40,610 to \$53,840 or from \$23.46 to \$38.92 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board first finds the parties disputed the subject's living area. The appellants submitted the subject's property record card, which indicates the subject contains 1,826 square feet. The computer data sheet for the subject submitted by the board of review indicates the subject contains 1,748 square feet. The Board finds the best evidence in the record of the subject's size is the property record card submitted by the appellants. Therefore, the Board finds the subject contains 1,826 square feet of living area.

The Board finds the parties submitted 14 comparables for its consideration. The Board gave less weight to the appellants' comparables because they were significantly older than the subject. The Board gave less weight to three comparables submitted by the board of review because they were significantly smaller in living area when compared to the subject. The Board finds the remaining eight comparables were all one-story

dwellings like the subject, were similar to it in most features and were located in the subject's neighborhood. These properties had improvement assessments ranging from \$23.46 to \$29.91 per square foot of living area. The subject's improvement assessment of \$25.25 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.